App F IX 4

Previous References 1945 (ml)

File No 95-45

Serial Nos 57 58

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for

SUBJECT

Refunding of Rs Composition fees Rs 200/- Paid by Mr Yajaman S. Siddanajappa of Tumkur town municipality

K 91/42-43 3.49 7-45

D C. Tumkur Rs

Camp Mollem 6/2/45

Sanction the recommendation of the D C in the matter

Serial No	
	Letter No A6-C 389/45-46 Dt 29-11-45 from the Dy Comm Tumkur Dt requesting sanction to refunding the Compounding fees of Octroi paid by the Mr Yajaman Siddanappa to the Tumkur Mcl
1)	Ten times octroi duty amounting to Rs 22-80 was recovered from Mr Yejaman Siddanappa, Iron Merchant, by the Tumkur Town Mcl. On the application of the Party, the Mcl have resolved to recover only 5 times the actual octroi duty & to refund the balance. The Dy Comm Supports the proposal & Sanction of Govt is requested under Rule 8(a) of the Mb of M Subs for orders
	3 The question will be submitted in the matter
410-12	13/12/45
4	Forwarded with Compliments to the Comptroller to Govt for opinion

By order

Section Officer

NOTE—Contn Sheet

File No 3818 of 194 | General and Revenue Secretariat

Serial No

U O No 213/CLAD dt 15/1/46 — 331/15/1/46

Returned with compliments

5

The amount of Rs 22-8-0 in question is stated to represent ten times the Octroi Duty recovered as a penalty on the smuggled goods imposed as a measure of punishment for the fraudulent intention on the part of the merchant Its refund not only frustrates the very object of the rule but also sets up a very inconvenient precedent

5058/23/1

2 According to Clause 34 of the sanctioned bye-laws, any person importing or exporting dutiable articles infringing the Bye-laws, 3, 4, 6, 7, 12 & 28 shall be liable to fine not exceeding Rs 50/- or a conviction before a Magistrate As such, the Municipal Council should have immediately launched a prosecution or in the alternative, in accordance with Section 84(2) of the Town Municipal Act, recovered a penalty of Rs 50/- being greater than ten times the Octroi duty viz , Rs 22-8-0

3 The recommendation of the Municipal Council for the refund in question does not, therefore appear to be either reasonable or justifiable On the other hand the difference of Rs 27-8-0 representing shortage in the levy of penalty requires to be recovered from the party and credited

M Shamanna
Comptroller

15/1 Jons

16/1/46

CV 8 — 7/1

Subd If appd, the remarks of the Comptroller were be communicated to the Dy Comm Tumkur DC with a request to issue necessary instructions to the Pdt of the Tumkur Town mcl to take necessary action to recover the balance of Rs 27-8-0 from the party

17/1/46

9) yes Sgd Illegible 17/1/46

10) Subd with a draft letter for appl

21/1/46

11) may be approved Revsey) 21/1/46

Jons 23/1/46

TYPING SECTION 23 JAN 1946 GEN & REV SECTT

3818 [3]

General and Revenue Secretariat | File No | of 194 | [App F III-2

Serial No

To the Dy Commr Tumkur Dt
No L7348 Dy 24-1-46
Requests him to issue necessary instructions to the Pdt of the Tumkur mcl to take necessary action to recover the balance of Rs 27-8-0 from the Party & credit it to its funds

To the Comptroller
No L7349 Dy 24-1-46
forwards a copy of the above Letter No A6 C 389/45-46 Dy 24-6 46 from the Dy Commr Tumkur Dt, stating that as the Party Mr. Jeyaman Siddanayappa has been sufficiently already it is not worth while to pursue the matter further at this distance of time

~~Secs Pp~~ 26/1

13) On this office letter No L7348 Dy 24-1-46 the Dy Commr Tumkur Dt was requested to issue necessary instructions to the Pdt of the Tumkur Town mcl to take necessary action to recover the balance of Rs 27-80 from Mr Jeyaman Siddanayappa and credit it to the funds of the mcl - and in reply to this letter, the mcl have resolved to the effect that as the party has already sufficiently furnished it is not worth while to pursue the matter further The Dy Commr also recommends that sanction to the resolution may be obtained as a special case
submitted for orders

NOTE—Contn Sheet

27/7

File No 7/V of 194 | General and Revenue Secretariat

Serial No

for smuggling certain iron
castings which were subject to octroi
duty with the limits of the Tuticorin
Town MC, a merchant by name
M/s Jeyaraman Veddanayagam was
made to pay a penalty of Rs 2,787/-
It was received & credited to the
MC funds. This was on 21/12/1944
On a representation from the party, the Tuticorin Town
MC resolved that the above amount
may be refunded to the merchant. It
was then pointed out to the MC that
a sum of Rs 5/- on account should have
been received from the balance of Rs 2787/-
should be received & credited
The Tuticorin Town MC have now resolved
that sufficient penalty has been levied &
received from the party and that as a
special case, the question may be dropped
The DC recommends favourable to the
resolution as a special case.
In the circumstances reported, the resolution may be sanctioned as a special case

137
417

Resolution not to recover the balance of Rs 2782/- to make up Rs 5/- (Penalty)

Papers Para 12 Supra Perused [illegible]

OFFICE OF THE MINISTER FOR AGRICULTURE
JUL 9 1946
259

DC's proposal may be accepted as a Spl Case

Minister for Agr & Fisheries

[illegible] 9/7/46

[illegible] 9/7/46

3042

General and Revenue Secretariat | File No 95 of 1945 | [App F III-2

Serial No	
	[illegible]
58	To The Dy Comptroller & Auditor Genl The Comptroller No L 942-3 Dt 19-7-46 Sanctions the proposal

TYPING SECTION
12 JULY 1946
GEN. & REV. SECTT

11/7 Lab

B 24/7

File No of 194

General and Revenue Secretariat

Serial No

No ap.C.589/45-46 Office of the Deputy Commissioner
Encls 1 file Tumkur District,

3818 1945 L S G BRANCH

Tumkur, dated 29th Nov. 1945

From

MIR SAFDAR HUSSAIN ESQ B A
DEPUTY COMMISSIONER TUMKUR DISTRICT
TUMKUR

To

J B Mallaradhya, Esq, M A,
Secretary to the Govt of Mysore,
Revenue Department, Bangalore

Sir,

Re Refunding of compounding fee of octroi paid by Mr Yajman Siddanajappa to Tumkur Town Municipality

---

In forwarding herewith a copy of the letter together with the records received from the President, Town Municipal Council, Tumkur, on the above subject, I have the honor to request that sanction of Government may be kindly obtained to the resolution of the Council, for refunding the compounding fees of octroi paid by the party

I have the honor to be,
sir,
Your most obedient servant,

Deputy Commissioner,
Tumkur District.

AD 29/11

Letter No H C 29/45-46 dated 10-11-45 from the President, Town Municipal Council, Tumkur

===

Subject - Refunding of the compounding fees of Octroi paid by Mr K Yajaman Siddanajappa

===

In forwarding herewith the application of Mr K Yajaman Siddananjappa, Iron Merchant Mandipet, Tumkur requesting that ten times octroi duty amounting to Rs 22-8-0 recovered from him may be refunded to him etc , I have the honor to state that his application was placed before the Municipal Council who at their meeting held on 31-1-45 have resolved that the penal levy may be reduced from ten times to five times and the difference be refunded A copy of the resolution of the Municipal Council and the application of the party and connected records are herewith sent In this connection I further wish to state that the Municipal Council has no power to refund the octroi once recovered and only the Government is competent to sanction the refund as per Rule No 8(a) of M A M

I therefore request that sanction of Government may kindly be obtained to the resolution of the - Municipal Council

==00==

COPY

Deputy Commissioner,
Tumkur District.

29/11

D 29/11

L 7348

To The Dy Comm^r, Tumkur Dt 24-1-46

Sir,

With reference to your letter No Ab c 389/45-46 dt 29-11-45 in the matter of the refund of compounding fees & action duty paid by Sri Jeyanna Siddanarayappa to the Tumkur Town mcl, I am directed to observe as follows -

The amount of Rs 22/8/- in question is stated to represent ten times the action duty recovered as a penalty on the smuggled goods imposed as a measure of punishment for the fraudulent intention on the part of the merchant Its refund not only frustrates the very object of the rule but also sets up a very inconvenient precedent

According to clause 34 of the Sanctioned Byelaws, any person importing or exporting dutiable articles infringing the Bye laws, 3, 4, 6, 7, 12 & 28 shall be liable to a fine not exceeding Rs 50/- or a conviction before a Magistrate As such, the mcl should have immediately launched a prosecution or in the alternative, in accordance with section 84(2) of the Town Duties Act, recovered a penalty of Rs 50/- being greater than 10 times the action duty viz, Rs 22-8-0

The recommendation of the mcl for the refund in question does not, therefore appear to be either reasonable or justifiable On the other hand the difference of Rs 27-8-0 representing the shortage in the levy of penalty requires to be recovered from the party and credited to the mcl funds

I am therefore to request you to instruct the Tumkur Town mcl to take necessary action to ...

the balance of £0 17-80 from the party and credit it to the funds very early

The records accompany

Thanks

for secy to Govt
Kilis Rev Dept

23/1/46

Memo no C 7349 D 24-1-46

Copy of the above is forwarded with Compliments to the Comptroller to Govt with reference to his Memo no C 13/CLAD D 115 1-41

Approved

for secy to Govt
Kilis Rev Dept

No C 383/45-46

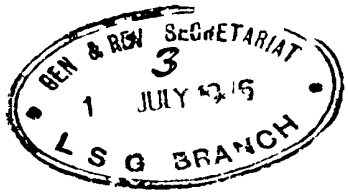
Office of the Deputy Commissioner
Tumkur District

Encl one file

Dated Tumkur the 24th June 1946

From

MIR SAFDAR HUSSAIN ESQ, B A,
DEPUTY COMMISSIONER
TUMKUR DISTRICT TUMKUR



To

J B MALLARADHYA ESQ M A,
SECRETARY TO THE GOVT OF MYSORE
REVENUE DEPARTMENT BANGALORE

Sir

Subject – Recovery of Rs 27-8-0 from Mr Yajaman Siddananjappa of Tumkur

---

Adverting to your letter No L 7348/2 dated 24-1-46 stating that a sum of Rs 27-8-0 has to be recovered from Mr Yajaman Siddanajappa merchant bein the difference of penalty leviable on smuggled goods as per section 84 (2) of the Mysore Town municipal-ties Act etc , I have the horour to state that the President, Town Municipal Coundils Tumkur was duly instructed to recovery the above mentioned sum of Rs 27-8-0 from the party and to credit the same to Municipal funds

The President Town municipal council Tumkur reports that the party has been sufficiently purished already and that it is not worth while to pursue the matter furtue at this distance of time

The Town muncipal council, Tumkur have also resolved at their meeting held on 30-4-46 that sufficient penalty has been levied and recovered from the party and therefore to request the Government to finally drop the question

In the circumstances I request that sanction of Government may kindly be obtained as a special case to the resolution of the Municipal council The entire records accompany for kind reference and needful orders

I have the honour to be
Sir
Your most obedient Servant

for Deputy Commissioner,
Tumkur District

K-P)

G R S App F VI—G 2]

SUBJECT

Abd

hary No of letter replied to

Section 95

File No 45

Serial No 58

General and Revenue Secretariat

( )

the *194*

Proceedings of the Government of His Highness the Maharaja of Mysore

)ate of issue 19 7 194

Read—Letter No Ab C389/45-46 dt 27th Nov 1945 from the Dy Commr, Tumkur &c, stating that a sum of Rs 22-8-0 being ten times the value of electric duty on dutiable articles smuggled into the limits of the Tumkur Town Municipality was realised from one Siddamaryappa, Brahmin and ag

Order thereon—No

[ay this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

igned by

List of Enclosures

Copied by

Examined by

WD 08 —GPB—40,000—14 H 40

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Read.-

Letter No A 6-C 389/45-46 dated 29th November 1945, from the Deputy Commissioner, Tumkur District, stating that a sum of Rs 22-8-0 being ~~the~~ ten times the value of octroi duty on dutiable articles smuggled into the limits of the Tumkur Town Municipality was recovered from Mr Yejaman Siddananjappa, Iron Merchant at Tumkur Municipality and that on an application filed by the party, the Municipal Council have at their meeting held on 31st January 1945, resolved that the penal levy may be reduced from ten times to five times and that the difference be refunded to the party

2 U O Note No 213/C&AD dated 15th January 1946 of the Comptroller on the subject

3 Letter No 7348 dated 24th January 1946 from the Secretary to Government, Revenue Department stating that according to clause 34 of the sanctioned bye laws of the Tumkur Town Municipality any person importing or exporting dutiable articles infringing the Bye-laws Nos 3,4,6,7, 12 and 28 shall be liable to a fine not exceeding Rs 50/- or to a conviction before a Magistrate, that the Municipal Council should have immediately launched a prosecution in the alternative in accordance with section 84 (2) of the Mysore Town Municipalities Act 1933, and recovered a penalty of Rs 50/- being greater than ten times the Octroi duty, viz , Rs 22-8-0 and that the recommendation of the Municipal Council for the refund in question is not therefore either reasonable or justifiable and that the short recovery of Rs 27-8-0 ~~should be recovered~~ ~~from the party~~ so as to make up the penalty of Rs 50/- should be recovered from the party and credited to the Municipal Funds

4 Letter No A 6 C 389/45-46 dated 24th June 1946 from the Deputy Commissioner, Tumkur District, recommending in the circumstances stated, that it is not worth while pursuing the matter of recovering the additional amount from the merchant any further at this distance of time and that the question may be dropped, as resolved by the Municipal Council at their meeting held on 30th April 1946

ORDER NO Law2-3/mlgs-45-46

Dated, Bangalore 19th July 1946

The recommendation of the Deputy Commissioner contained in his letter dated 24th April 1946 read above is sanctioned

To The Deputy Commissioner,
Tumkur Dist With records
Comptroller to Govt
GR Spare

for Secretary to Government
Revenue Department